

IDAHO SUPPLEMENTAL SCHEDULE  
For Form 40, Resident Returns Only

2008

Name(s) as shown on return

Social Security Number

**A. Additions. See instructions, page 21.**

1. Federal net operating loss carryover included in line 9, Form 40 .....	1	00
2. Capital loss carryover incurred outside the state before becoming an Idaho resident .....	2	00
3. Non-Idaho state and local bond interest and dividends .....	3	00
4. Idaho college savings account withdrawal .....	4	00
5. Other additions. Attach explanation .....	5	00
6. Total additions. Add lines 1 through 5. Enter on line 10, Form 40 .....	6	00

**B. Subtractions. See instructions, page 21.**

1. Idaho net operating loss carryover	1	00
Idaho net operating loss carryback	Enter total here	
2. State income tax refund if included in federal income .....	2	00
3. Interest from U.S. Government obligations .....	3	00
4. Insulation of Idaho residence .....	4	00
5. Alternative energy devices deduction		

Year		Type of Device	Total Cost	Percent			
Acquired							
a. 2008	\$	X	40%	=	5a		00
b. 2007	\$	X	20%	=	5b		00
c. 2006	\$	X	20%	=	5c		00
d. 2005	\$	X	20%	=	5d		00

e. Add lines 5a through 5d .....	5e	00
6. Child/dependent care. Attach federal Form 2441 or 1040A, Schedule 2 .....	6	00
7. Social security and railroad benefits, if included in federal income .....	7	00
8. Retirement benefits deduction. Complete Section C .....	8	00
9. Technological equipment donation .....	9	00
10. Idaho capital gains deduction. Attach Form CG .....	10	00
11. Active duty military pay earned outside of Idaho .....	11	00
12. Adoption expenses .....	12	00
13. Idaho medical savings account. Contributions _____ Interest _____ Financial institution _____ Account number _____	13	00
14. Idaho college savings program .....	14	00
15. Maintaining a home for the aged and/or developmentally disabled .....	15	00
16. Idaho lottery winnings, less than \$600 per prize .....	16	00
17. Income earned on a reservation by an American Indian .....	17	00
18. Health insurance premiums .....	18	00
19. Long-term care insurance .....	19	00
20. Worker's compensation insurance .....	20	00
21. Bonus depreciation. Attach computations .....	21	00
22. Other subtractions. Attach explanation .....	22	00
23. Total subtractions. Add lines 1 through 4 and 5e through 22. Enter on line 12, Form 40 .....	23	00

**C. Retirement Benefits Deduction. See instructions, page 22, for qualified retirement benefits.**

1. If single enter \$26,220, or if married filing jointly enter \$39,330 .....	1	00
2. Federal Railroad Retirement benefits received .....	2	00
3. Social Security benefits received .....	3	00
4. Line 1 minus lines 2 and 3. If less than zero enter zero .....	4	00
5. Qualified retirement benefits included in federal income .....	5	00
6. Enter the smaller of line 4 or 5 here and on line 8, Part B .....	6	00

This credit is being claimed for taxes paid to: (State name)

1. Idaho tax, line 22, Form 40 .....	1		00	Attach a copy of the income tax return and a separate Form 39R for each state for which a credit is claimed.
2. Other state's adjusted income .....	2		00	
3. Idaho adjusted income from line 13, Form 40 .....	3		00	
4. Divide line 2 by line 3. Enter percentage here .....	4		%	
5. Multiply line 1 by line 4. Enter amount here .....	5		00	
6. Other state's tax due less its income tax credits .....	6		00	
7. Enter the smaller of lines 5 or 6 here and on line 24, Form 40 .....	7		00	

1. Did you maintain a home for an immediate family member age 65 or older and provide more than one-half of his/her support? You and your spouse do not qualify ..... ☐ Yes ☐ No

2. Did you maintain a home for an immediate family member with a developmental disability and provide more than one-half of his/her support? You and your spouse may qualify ..... ☐ Yes ☐ No

*If you answered YES to either question, complete lines 3 and 4.*

First Name	Name of Family Member		Social Security Number of Family Member	Relationship to Person Filing Return	Date of Birth of Family Member	Check here if developmentally disabled
		Last Name				

<b>4. Total amount claimed (\$100 for each qualifying member but not more than \$300). Enter on line 46, Form 40. (Credit cannot be claimed if you took \$1,000 deduction on Part B, line 15.)</b> .....					4		00
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**F. Dependents: (Continued from Form 40, page 1)**[illegible]